UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

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§	Case No. 3:09-CV-0269-D
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STIPULATED ORDER OF PERMANENT INJUNCTION

The United States has filed a complaint for permanent injunction under 26 U.S.C. §§ 7407, 7408 and 7402(a) against Tina Glover Preston and The Preston Group & Associates, Inc. ("The Preston Group").

Tina Preston and The Preston Group waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Tina Preston and The Preston Group understand that this permanent injunction constitutes the final judgment in this matter, and waive the right to appeal from this judgment.

Tina Preston and The Preston Group consent to the entry of this permanent injunction without further notice and agree to be bound by its terms. Tina Preston and The Preston Group further understand and agree that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction and understand that if any they violate the injunction, they may be subject to civil and criminal sanctions for contempt of court. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Tina Preston and The Preston Group for asserted violations of the Internal Revenue Code nor precludes Tina Preston and The Preston Group from contesting any such penalties.

ORDER

IT IS HEREBY ORDERED that Tina Preston and The Preston Group and their representatives, agents, servants, employees, and anyone in active concert or participation with them, are **PERMANENTLY ENJOINED**, pursuant to Internal Revenue Code (I.R.C.) (26 U.S.C.) §§ 7402, 7407, and 7408 from directly or indirectly:

- A. acting as a federal tax return preparer or requesting, assisting in, or directing the preparation or filing of federal tax returns for any person or entity other than themselves, or appearing as representatives on behalf of any person or organization whose tax liabilities are under examination by the Internal Revenue Service;
- B. preparing or filing (or helping to prepare or file) federal tax returns, amended returns, or other related documents and forms for others;
- C. organizing or selling tax shelters, plans, or arrangements that advise or assist taxpayers to attempt to understate their federal tax liabilities or evade the assessment or collection of their correct federal tax;
- D. understating customers' liabilities as subject to penalty under IRC § 6694;

- E. engaging in any other activity subject to penalty under IRC §§ 6694, 6695, 6700, 6701, or any other penalty provision of the IRC; and
- F. engaging in any other conduct that interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that Tina Preston and The Preston Group produce to counsel for the United States within 15 days of the date of this Order a list that identifies by name, social security number, address, e-mail address, and telephone number and tax period(s) all persons for whom they have prepared federal tax returns, forms, or claims for refund since January 1, 2006;

IT IS FURTHER ORDERED that within 14 days of the entry of this permanent injunction, Tina Preston shall display prominently at the top of the first page of the prestontax services inc. com website, and any other website Preston uses to promote her return preparation business, a complete copy of the Court's permanent injunction, and shall keep the Order posted there for one year.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Tina Preston and The Preston Group's compliance with this injunction.

SO ORDERED.

March 19, 2009.

Prepared by: Seen and Agreed:

s/Michael R. Pahl MICHAEL R. PAHL Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 7238 Washington, D.C. 20044

Telephone: (202) 514-6488 Facsimile: (202) 514-6770 By: Email: michael.r.pahl@usdoj.gov

Counsel for the United States

<u>s/Tina Glover Preston</u> TINA GLOVER PRESTON

s/Tina Glover Preston
THE PRESTON GROUP & ASSOCIATES,
INC., dba Preston Tax Services, Inc.

s/Lawrence Brown
LAWRENCE BROWN
512 Main Street #712
Ft. Worth, Texas 76102
Telephone: 817-870-0025
Email: lawrence.brown@browntax.com
Counsel for Tina Preston and The Preston
Group